

# INDIANA BOARD OF TAX REVIEW

## Final Determination Findings and Conclusions Lake County

**Petition #:** 45-037-02-1-5-00003  
**Petitioners:** James M. & Doris J. Curless  
**Respondent:** Department of Local Government Finance  
**Parcel #:** 010-29-04-0195-0045  
**Assessment Year:** 2002

The Indiana Board of Tax Review (the Board) issues this determination in the above matter, and finds and concludes as follows:

### Procedural History

1. The informal hearing as described in Ind. Code § 6-1.1-4-33 was held in Lake County, Indiana. The Department of Local Government Finance (DLGF) determined that the Petitioners' property tax assessment for the subject property was \$900 and notified the Petitioners on March 23, 2004.
2. The Petitioners filed a Form 139L on April 14, 2004.
3. The Board issued a notice of hearing to the parties dated July 21, 2004.
4. A hearing was held on August 26, 2004, in Crown Point, Indiana, before Special Master S. Sue Mayes.

### Facts

5. The subject property is identified as Deere Acres out lot "A", located in Lowell in West Creek Township.
6. The subject property is a parcel of land measuring 26.5 feet by 260 feet and used for the sign for Deere Acres, Ltd. subdivision.
7. The Special Master did not conduct an on-site inspection of the property.
8. Assessed Value of the subject property as determined by the DLGF:  
Land \$900                      Improvements \$ -0-                      Total \$900
9. The Petitioners proposed a new value of \$100.

10. Persons sworn as witnesses at the hearing:  
For Petitioners: James M. Curless, President, Deere Acres, Ltd.,  
Doris J. Curless, Secretary/Treasurer, Deere Acres, Ltd.,  
For Respondent: David M. Depp, Sr. Appraiser, Cole-Layer-Trumble.

### **Issue**

11. Summary of Petitioners' contentions in support of an alleged error in the assessment:
- a. The value of the parcel is overstated. This parcel is incorrectly coded as a building lot. The long, narrow lot is unbuildable. It is used for the development's signage. *Petitioners Exhibit 2; D. Curless testimony.*
  - b. The Petitioners testified the new value proposed by the Respondent at the hearing was a fair assessment. *D. Curless testimony.*
12. Summary of Respondent's contentions:
- a. After reviewing the statements on the 139L and examining the map, the Respondent sent an appraiser out to view the subject property. The Respondent now agrees that the lot is unbuildable and the value is incorrect. *Depp testimony.*
  - b. The Respondent contended the corrected value of the parcel should be \$100. *Respondent Exhibit 3; Depp testimony.*

### **Record**

13. The official record for this matter is made up of the following:
- a. The Petition, and all subsequent submissions by either party.
  - b. The tape recording of the hearing labeled Lake Co. 161,
  - c. Exhibits:  
Petitioner Exhibit 1: Property record card (PRC) for subject property,  
Petitioner Exhibit 2: Map of Deere Acres, Ltd.,  
Respondent Exhibit 1: Form 139L,  
Respondent Exhibit 2: PRC for subject property,  
Respondent Exhibit 3: Plat map,  
Respondent Exhibit 4: Proposed new PRC for subject property,  
Board Exhibit A: Form 139L,  
Board Exhibit B: Notice of Hearing,  
Board Exhibit C: Sign-in Sheet,
  - d. These Findings and Conclusions.

### Analysis

14. There is sufficient evidence to support the Petitioners' contention that the value of the land was overstated. This conclusion was arrived at because:
  - a. A map of Deere Acres, Ltd. subdivision identifies the subject parcel as an out lot. The Petitioners testified that the subject parcel is used for the sign for Deere Acres, Ltd. subdivision. *Petitioners Exhibit 2; D. Curless testimony.*
  - b. An on-site inspection verified that the subject parcel is used for the sign. The Respondent submitted a proposed new land value of \$100. *Respondent Exhibit 4; Depp testimony.*
  - c. The Petitioners agreed this proposed value resulted in a fair assessment of the parcel.

### Conclusion

15. The Respondent agreed with the Petitioners' contention that the land value was overstated. The Board finds in favor of the Petitioners.

### Final Determination

In accordance with the above findings and conclusions the Indiana Board of Tax Review now determines that the assessment should be changed to \$100.

ISSUED: \_\_\_\_\_

\_\_\_\_\_  
Commissioner,  
Indiana Board of Tax Review

### IMPORTANT NOTICE

#### - APPEAL RIGHTS -

**You may petition for judicial review of this final determination pursuant to the provisions of Indiana Code § 6-1.1-15-5. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.**